

#### ABSTRACT OF THE DISCLOSURE

**[0079]** A substrate (wafer) processing method for producing an ink jet recording head substrate in which the reverse surface thereof, that is, the surface having the larger of the two openings of the ink supply hole, is precisely covered by a protective film to the very edge of the hole, including: a step for forming a protective film on the substrate; a step for etching the surface of the protective film; a step for forming an etching resistant film on the etched surface of the protective film; a step for forming an ink supply hole pattern through the etchant-resistant film and protective film; a step for forming the ink supply hole through the substrate by etching; a step for removing a portion of the protective film left projecting into the ink supply hole while forming the ink supply hole; and a step for removing the etchant-resistant film.